



# CCC - UCC

## REPAYMENT OR REMISSION

### OF AN AMOUNT OF CUSTOMS DUTY



**UCC**  
SIMPLICITY SERVICE SPEED

A MODERN FRAMEWORK  
FOR CUSTOMS AND TRADE

Taxation and  
Customs Union

*This presentation is of an explanatory and illustrative nature. This document does not constitute a legally binding act nor does it reflect a formal Commission position. Legal provisions of customs legislation take precedence over the contents of this document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. There may also exist national instructions or explanatory notes in addition to this document.*

## Community Customs Code (CCC)

Repayment or remission  
of an amount of customs duty

**art. 235 CCC:** definitions of repayment  
and remission

### Grounds for repayment or remission

**Art. 236 CCC:** Import/export duty not legally  
owed or entered in the accounts  
contrary to **Art 220(2)**.

**Art. 237 CCC:** where customs declaration  
has been invalidated and customs duty paid.

**Art. 238 CCC:** defective goods or goods  
not in conformity with the terms of the  
contract.

**art. 239 CCC:** special situations

## Union Customs Code (UCC)

**Definitions  
Art. 5 (28) and  
(29) UCC**

**Art. 116(1) UCC**



art. 116(1) UCC



art. 117 UCC  
- A -

art. 118 UCC  
- B -

art. 119 UCC  
- C -

art. 120 UCC  
- D -

Art. 116 § 1 UCC  
- E -

## Grounds for repayment or remission

a) Amount corresponding to the customs debt initially notified exceeds the amount payable.

b) Customs debt notified contrary to points c) or (d) of Article 102 (1)

Defective goods or goods not complying With the terms of the contract.

### Error by the competent authorities

*This error could not have been detected by the debtor acting in good faith.  
The condition relating to compliance to the provisions in regard with customs declaration is deleted.*

**Equity**

Invalidation of a customs declaration (and customs duty paid)

## Time-limit to lodge an application Art. 121 UCC

3 years from the date of notification of the customs debt

1 year from the date of notification of the customs debt

3 years from the date of notification of the customs debt.

3 years from the date of notification of the customs debt .

within the period specified in the rules applicable to invalidation.

**Period suspended if an appeal is lodged against the notification of the customs debt – Art 121 § 3 UCC**

## MAIN CHANGES

### Art. 220 (2) (b) CCC

#### NO SUBSEQUENT ENTRY IN THE ACCOUNTS

**does not exist anymore in UCC**  
on the basis of Article 119 of UCC, the  
customs authority deals with remission or  
repayment

**The UCC: IA and DA**  
**do not contain provisions**  
**describing special situations,**  
**currently provided in Art. 900-904 CCIP**

except for Art 180 of the IA, which includes  
the provisions of Art. 901 and 902 of the  
current CCIP.

## Community Customs Code and CCIP

**APPLICANT**

**Art. 878 (1) CCIP :**  
Person who paid or is liable to pay those duties

Or his/her representative

**Threshold for repayment/remission**

**Art. 240 CCC + 898 CCIP: More than EUR 10**

**But customs authorities may also grant  
repayment or remission  
if the amount at stake is EUR 10 or less**

## Union Customs Code and Delegated and Implementing Regulations

**Art. 172**  
**Implementing Regulation**  
**2015/2447**

**Articles 18 and 19 UCC**

**Art. 116 (2) UCC**  
**EUR 10 or more**

**Except where the person  
concerned requests  
the repayment or remission  
of a lower amount.**

## Community Customs Code and CCIP

### APPLICATION

#### Art. 878 (2) CCIP:

Application shall be made, in one original and one copy, on a form conforming to the specimen and provisions in **Annex 111 of CCIP** or in plain-paper

### Competent customs authority to receive an application

#### Art. 879 CCIP :

the customs office of entry in the accounts,

*unless the customs authorities designated another office for this purpose;*

## Union Customs Code and Delegated and Implementing Regulations

#### Art. 92 (2)

Delegated Regulation  
2015/2446

May be made by means other than electronic data-processing techniques

No specific form for the application

#### Art. 92 (1)

Delegated Regulation  
2015/2446

Competent customs authority of the Member State where the customs debt was notified

+

Art 11 Implementing Regulation  
2015/2447

(communication to Commission  
list of customs authorities designated)

## Community Customs Code and CCIP

**ON REQUEST**

Art. 236 to 239 CCC  
Art. 879 (2) CCIP

**ON INITIATIVE OF CUSTOMS  
AUTHORITIES**

Art. 236 CCC CCC

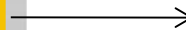
## Union Customs Code and Delegated and Implementing Regulations

**Art. 121 UCC**

**Art. 116 (4)**

Not only for  
Articles 117 and  
119

but also for Art 120 UCC





## Community Customs Code and CCIP

### BREAKDOWN OF COMPETENCE BETWEEN COMMISSION AND MEMBER STATES

#### Art. 871 (1) and 905 (1) CCIP :

- \* where it considers that conditions are fulfilled and :
  - \*\*there is an error or failure of the Commission or
  - \*\*the case is related to the findings of Commission's investigation or
- \*\* the amount is 500 000 € or more.

### NO SUBMISSION TO COMMISSION

#### Art. 871 (2) and 905 (2) of CCIP :

- On cases involving comparable issues of fact and law :
  - \* decision already adopted by Commission
  - \*\* case on consideration by Commission

## Union Customs Code and Delegated and Implementing Regulations

### Art. 116 (3) first subparagraph UCC

- \* repayment or remission should be granted and conditions art 116 (3) a) or b) or c) or d) fulfilled

### Art. 116 (3) second subparagraph UCC

(same rules)

## Community Customs Code and CCIP

**NO REPAYMENT OR REMISSION**

**Art. 236 CCC : If deception**

**Art 239 CCC : If deception / obvious negligence**

**PAYMENT OF INTERESTS**

**Art. 241 CCC :**

If decision of repayment is not implemented within 3 months from the date of adoption of that decision.

(interest shall also be paid where national provisions so stipulate)

## Union Customs Code and Delegated and Implementing Regulations

**Art. 116 (5)  
UCC**

**When situation which led to the notification of customs debt results from deception**

**Art. 116 (6)  
UCC**

**If decision not implemented within 3 months from the date of adoption of that decision**

**unless the failure to meet deadline was outside the control of customs authority**

**(Art. 116 (3) does not include a provision to allow payment of interest in cases where national provisions so stipulate)**

## Community Customs Code and CCIP

### CONDITIONS FOR ACCEPTANCE

#### Art. 881 (1) CCIP :

Boxes 1 to 3 and if needed box 7 of Annex 111 CCIP

#### Art. 881 (2) CCIP :

2. Where paragraph 1 is applied, the said customs office shall set a time limit for the supply of any missing particulars and/or documents.

3. Where the time limit set by the customs office pursuant to paragraph 2 is not observed, the application shall be considered to have been withdrawn.

The applicant shall be informed of this immediately.

## Union Customs Code and Delegated and Implementing Regulations

### Art. 22 (2) UCC

#### Art 11

Delegated Regulation  
2015/2446

### + Art. 2 and Annex A

Delegated regulation  
2015/2446

### + Art. 2 and Annex A

Implementing Regulation  
2015/2447

## CONDITIONS FOR ACCEPTANCE FIRST STEP TO CHECK

ARE CONDITIONS OF ARTICLE 11 DELEGATED REGULATION FULFILLED ?

Art. 11  
Delegated  
Regulation  
2015/2446

\* EORI number  
of the applicant (where  
required (see Art. 6  
Delegated Regulation)

\* Applicant located in EU

\* Application submitted  
to the competent  
customs authority

Application not accepted  
without RTBH (article 10 (a) delegated  
regulation 2015/2446  
if this information is not provided

## CONDITIONS FOR ACCEPTANCE - SECOND STEP -

**Annexe A**  
Delegated Regulation  
2015/2446  
(data requirements)



### DATA REQUIREMENTS TO BE PROVIDED IN THE APPLICATION

- Application code type (REP or REM),
- Title for recovery
- Applicant (and representative, if any) identification,
- Customs office where the customs debt has been notified,
- Commodity code
- Description of goods,
- Goods quantity
- Customs value
- Amount of import duty to be repaid or remitted
- Type of import customs duty to be repaid or remitted
- Legal basis

**Title I (col 4 c)**  
and **Title VIII**  
Delegated Regulation  
2015/2446

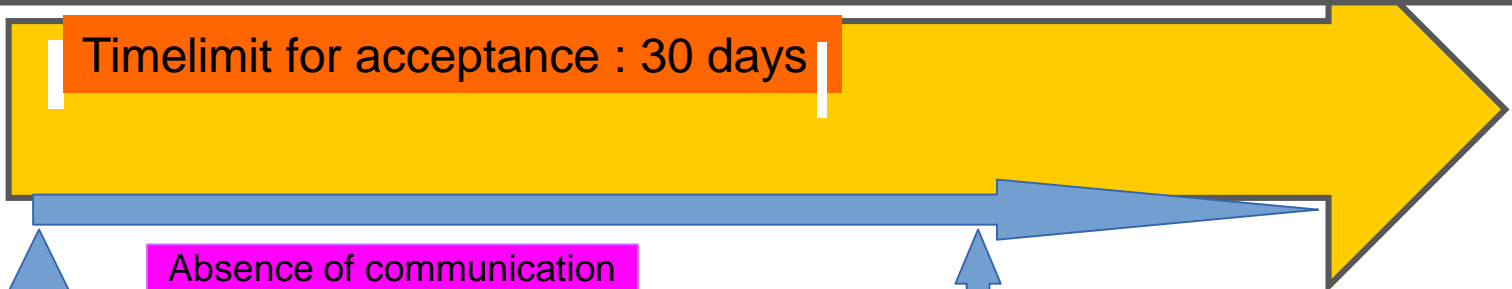


**Annexe A**  
Implementing Regulation  
2015/2447  
(formats and  
codes to be used)

- Bank and account details
  - Description of the grounds for repayment or remission
  - Attached document
  - Date, location and signature
- If needed :
- Customs procedure (request for prior completion of formalities)
  - Customs office responsible for the place where the goods are located

Data requirements provided for application in Annex A of delegated regulation 2015/2446 and formats and codes provided in Annex A of implementing regulation 2015/2447 shall apply to applications made by using an electronic data processing technique as well as to paper-based applications.

**DATE OF ACCEPTANCE** : if conditions of Art. 11 fulfilled, the date on which all the information required in accordance with Art 22 UCC was received by customs authority ,



Absence of communication from customs authority during 30 days

Date of submission



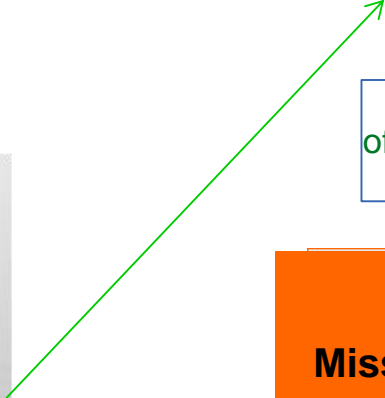
From the date of receipt of the application for repayment or remission

**ACCEPTANCE**

Date of receipt of the missing data if provided in time

Art. 12(2) implementing regulation 2015/2447  
Applicant requested for providing missing data  
Time-limit : 30 days from the date he received the request

**Missing data requested not provided in time:  
NON ACCEPTANCE**



## AFTER ACCEPTANCE :

Time-limit to take decision : 120 days

### Art. 13(1) delegated regulation 2015/2446

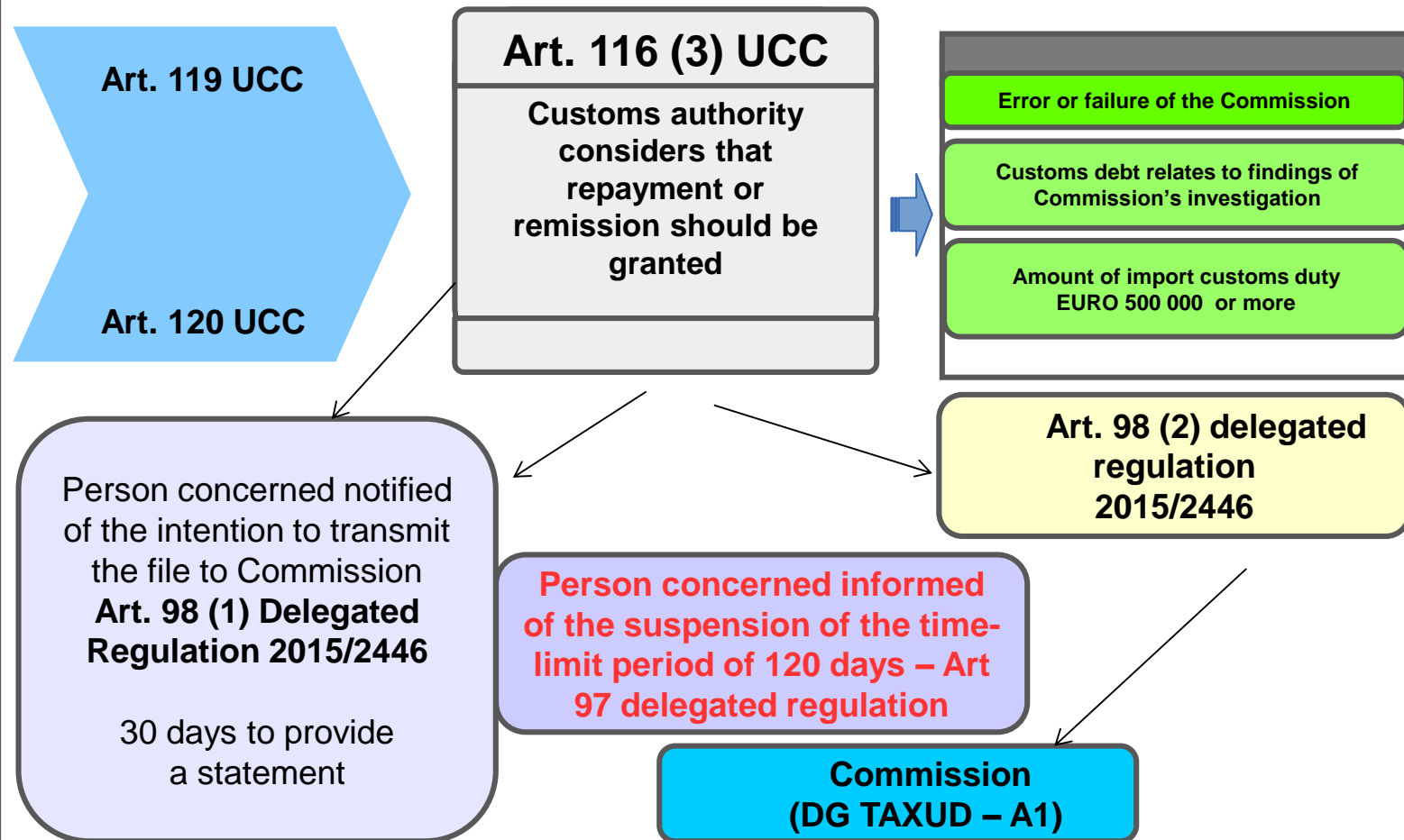
Applicant can be requested for providing **additional information** in order to reach decision

Time-limit : 30 days from the date the applicant received the request

**Art 175 implementing Regulation 2015/2447**  
(mutual assistance between the customs authorities)  
Time-limit for answering 30 days  
Art. 93 and 95 delegated regulation  
Annex 3306 and 3307

Extension of the time-limit of 120 days for the same period  
(no decision within time-limits: right of appeal (art. 44 (1) UCC))

# Breakdown of competence between Commission and Members States

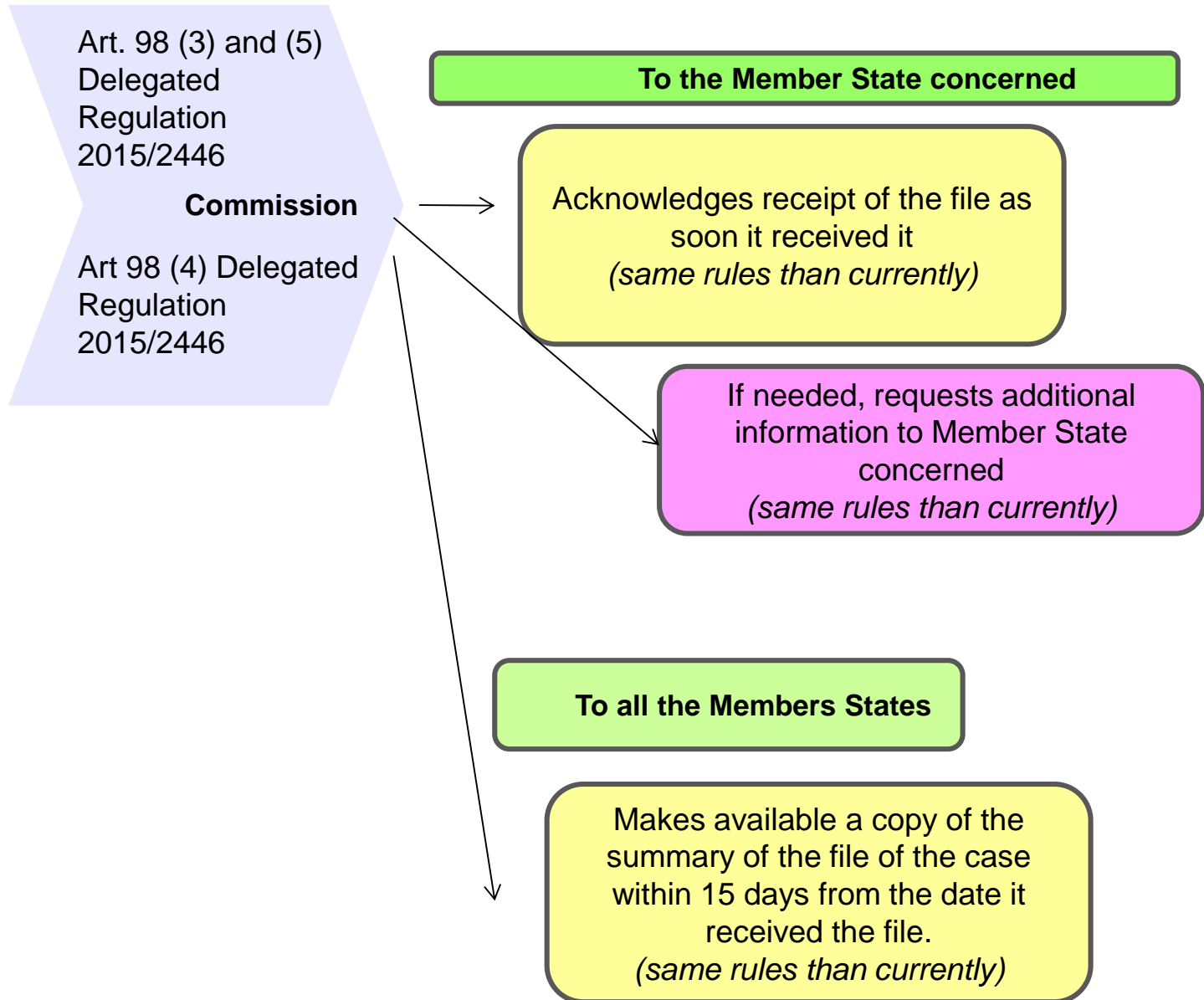


The file transmitted shall include the following :

- a summary of the case ;
- detailed information that conditions of Art. 119 and 120 of the Code are fulfilled;
- the statement signed by the person concerned or a statement by the MS certifying that the person concerned is deemed to have read the file and to have nothing to add.



# Decisions taken by the Commission



# Decisions taken by the Commission

Art. 119 UCC

Art. 120 UCC

Customs authority realizes that the Commission is already considering a case involving comparable issues in fact and law

Error or failure of the Commission

Customs debt relates to findings of Commission's investigation

Amount of import customs duty  
EURO 500 000 or more

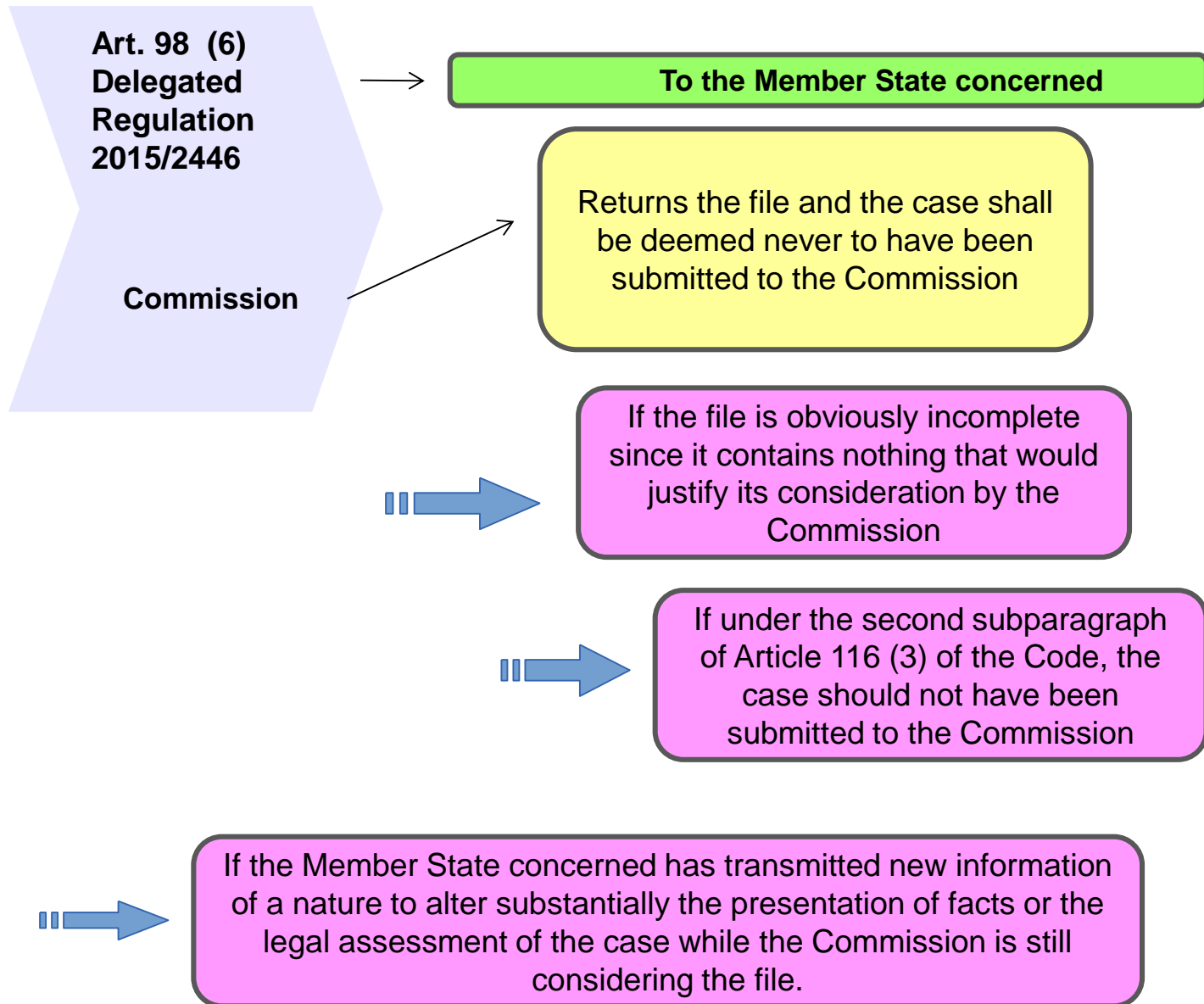
Art. 116 (3) UCC

Person concerned informed of the suspension of the time-limit period of 120 days until Member State received notification of the Commission's decision on case involving comparable issues in fact and law.

Art 97 2<sup>nd</sup> subparagraph of Delegated Regulation 2015/2446

Commission  
(DG TAXUD – A1)

# Decisions taken by the Commission



# Decisions taken by the Commission

**Art. 99  
Delegated  
Regulation  
2015/2446**

**Commission**

**Right to be  
Heard  
(RTBH)**

## To the person concerned

It shall communicate its objection in writing together with a reference to all the documents and information on which its bases those objections.

The person concerned can express his point of view in writing to the Commission within a period of 30 days from the date he has received the communication.

## To the Member State concerned

Inform of its intention and the sending of the communication .

# Decisions taken by the Commission

Art. 100  
Delegated  
Regulation  
2015/2446

Commission

Art 101  
delegated  
Regulation  
2015/2446

Time-limit to take decision : 9 months

In case additional information  
requested / investigation  
conducted / RTBH - the period is  
extended by the corresponding  
period of time

Person concerned informed by the  
Commission of this extension

Decision on the basis of Art 116 (3)  
UCC adopted by the Commission by  
means of implementing act.

**This implementing act is adopted in  
accordance with the advisory  
procedure referred to  
in Art. 285 (2) UCC\***

**Committee shall deliver an opinion  
If there is a vote, the opinion is  
delivered by simple majority of its  
component members.  
Art. 4 Regulation 182/2011**

\* **Art 285 UCC : Commission is assisted by the  
Customs Code Committee  
within the meaning of regulation (EU) n° 182/2011**

# Decisions taken by the Commission

**Art. 100  
Delegated  
Regulation  
2015/2446**

**Commission**

**Art 101  
Delegated  
Regulation  
2015/2446**

**Time-limit to take decision : 9 months**

Notifies of its decision as soon as possible and in any event within 30 days of the expiry of the period of 9 months.

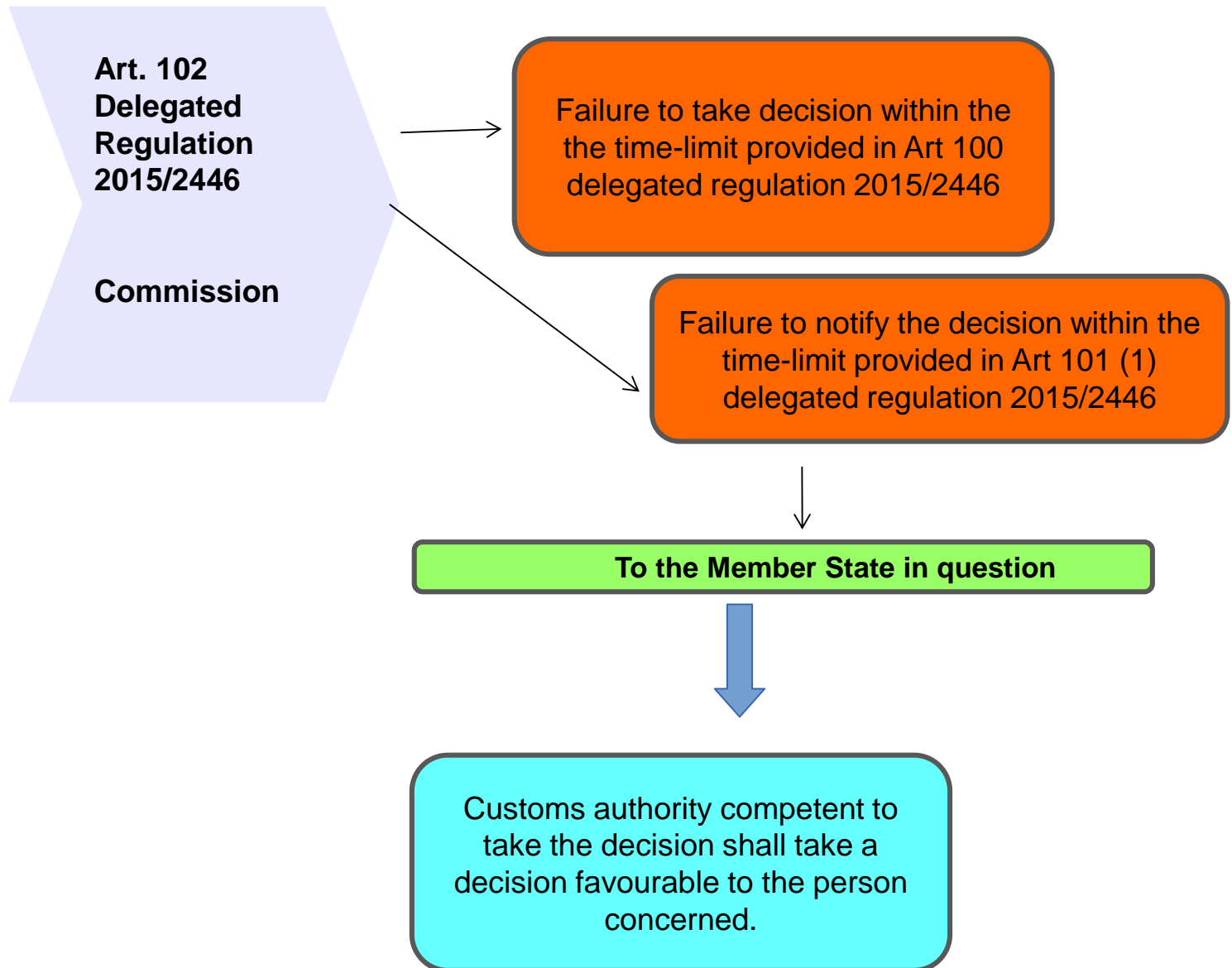
**The Member State  
concerned**

**For all the Members  
States**

**Issues a decision on the basis of  
the Commission's decision  
and inform the Commission by  
sending to it a copy of the decision.**

**If decision favourable,  
Commission may specify in the  
decision the conditions on which  
customs authorities are to repay or  
remit duty in cases involving  
comparable issues of fact and law.**

# Consequence of a failure of the Commission to take or to notify decision



# Decisions taken by Members States

Art. 117 UCC  
Art 118 UCC  
Art 116 (1), last  
subparagraph, UCC

Members States always  
competent to take decision

Art 119 UCC  
Art. 120 UCC

Members States always competent to  
take a negative decision

Time-limit to take decision from  
the date of acceptance :  
**120 days**

If needed, person concerned informed of  
the extension of the time-limit period of  
120 days  
Art. 13 Delegated Regulation

Favourable decision

Unfavourable decision intended

Customs authorities are  
required to examine the merits of the  
application in the light of the others  
grounds for repayment or remission  
referred to in Art 116 UCC  
- Art 121 (2) UCC.

Right to be heard  
Art 22 (6) UCC and Art 8 Delegated and  
Implementing Regulations 2015/2446  
and 2015/2447

Negative decision  
indicating right to appeal



## Decisions taken by Members States

**Decision on repayment and remission are not concerned by the UCC CUSTOMS DECISIONS SYSTEM**

**Decision on repayment and remission may be notified to the person concerned by means other than electronic data-processing techniques – Art. 94 Delegated Regulation.**

**Data requirements provided for decision in Annex A delegated regulation 2015/2446 and formats and codes provided in Annex A implementing regulation 2015/2447 shall apply to decisions made by using an electronic data processing technique as well as to paper-based decisions.**

### **DATA REQUIREMENTS**

- Type of decision (REP or REM)
- Decision-taking customs authority
- Identification of the holder of the decision (*EORI number – where required (see Art. 6 Delegated Regulation – and name and address if paper-based decision)*)
- Identification of the representative, if any
- Title of recovery
- Customs office where the customs debt was notified
- Legal basis
- Customs value
- Type of import duty
- Amount of import duty to be repaid or remitted
- Place, date and signature or authentication

## Decisions taken by Members States

### DATA REQUIREMENTS IF NECESSARY

- Customs office responsible for the place where the goods are located
- Comments of the customs office responsible for the place where the goods are located
- Customs procedure (*articles other than Article 116 (1), 1st paragraph, (a) UCC*)
- Prior completion of formalities
- Use or destination of goods
- Time-limit for completion of formalities
- Statement of the decision-taking customs authority
- description of the grounds for repayment or remission (*where the grounds are different from those of the application, detailed description of the justification that forms the basis of the decision*).

#### **Art 173 of Implementing Regulation 2015/2447 :**

**« Repayment or remission shall be subject to the presentation of goods. Where the goods cannot be presented to the customs authorities, the customs authority competent to take the decision shall grant the repayment or the remission only where it has evidence showing that the goods in question are the goods in respect of which the repayment or remission has been requested ».**

## Decisions taken by Members States

### **Community Customs Code (CCC)**

#### **Article 242**

**Where a customs debt has been remitted or the corresponding amount of duty repaid in error, the original debt shall again become payable. Any interest paid under Article 241 must be reimbursed.**

### **Union Customs Code (UCC)**

#### **Article 116 (7)**

**7. Where the customs authorities have granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 103.**

**In such cases, any interest paid under the second subparagraph of paragraph 6 shall be reimbursed.**

## Community Customs Code and CCIP

### COMMUNICATION TO COMMISSION DG TAXUD - A1

Art. 870 (2) and 904a (2)  
of CCIP :

First and third quarter of each year  
Communication to Commission TAXUD- A1  
list of cases where articles 220 (2)(b)  
or 236 in conjunction with art 220 (2)(b) or  
Art 899 (2) CCIP have been applied where  
the amount repaid or remit is more than  
EURO 50 000 €

If no decision taken : « Not applicable »:

## Union Customs Code and Delegated and Implementing Regulations

Information  
to be provided

Art. 121 (4) UCC

And  
Art 181 (1) and (2)  
Implementing  
Regulation 2015/2447

Art 181 (3)  
(same rules)

## Community Customs Code and CCIP

### INFORMATION HOLD AT THE DISPOSAL OF THE COMMISSION DG BUDGET

**Art. 870 (1) and 904a (1)  
of CCIP :**

On request hold at the disposal of  
the Commission DG BUDGET  
list of cases where articles 220 (2)(b)  
or 236 in conjunction with art 220 (2)(b or  
Art 899(2) CCIP have been applied where  
the amount repaid or remit is equal or less than  
EURO 50 000 €

## Union Customs Code and delegated and implementing regulations

**Art. 121 (4) UCC**

**Art 181 (4)  
Implementing  
Regulation 2015/2447**

**(same rules)**